

**UNITED STATES TAX COURT
WASHINGTON, DC 20217**

PEYMON MOTTAHEDEH & APRIL)	
MOTTAHEDEH,)	
)	
Petitioners)	
)	
v.)	Docket No. 22039-11.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	

ORDER

On March 5, 2015, petitioners filed motions for extension of time to file (1) a motion for leave to file out of time a motion to reconsider the Court's opinion and (2) a motion for leave to file out of time a motion to vacate the Court's Order and Decision (Docket Entry Nos. 67, 68). Petitioners also filed a motion for leave to file out of time a motion to reconsider the Court's opinion (Docket Entry No. 70) and a motion for leave to file out of time a motion to vacate the Court's Order and Decision (Docket Entry No. 71).

Upon due consideration, it is

ORDERED that petitioners' motions for extension of time to file (1) motions for leave to file out of time and motion to reconsider the Court's opinion and (2) motion to vacate the Court's Order and Decision are granted. It is further

ORDERED that petitioners' motion for leave to file out of time motion to reconsider the Court's opinion is granted, and petitioner shall file a motion to reconsider the Court's opinion on or before May 4, 2015. It is further

ORDERED that petitioners' motion for leave to file out of time motion to vacate the Court's Order and Decision is granted, and petitioner shall file a motion to vacate the Court's Order and Decision, on or before May 4, 2015.

**(Signed) Richard T. Morrison
Judge**

Dated: Washington, D.C.
March 16, 2015

SERVED Mar 17 2015